



Trustees' Financial Summary

FY2015-16

Submit ID: 0014-03858644

01 Beaverhead County

0014 Jackson Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Rita Munday

Phone #: (406) 834-3435

(Signature)

(Date)

Chair, Board of Trustees: Joe Johnson

(Signature)

(Date)

County Superintendant Linda Marsh

(Signature)

(Date)

Software

Accounting Package: Quickbooks

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
014	Contributions & Donations From Private Sources	LOCAL	LOCAL	LOCAL
015	Closed Building Reserve Fund	LOCAL	LOCAL	LOCAL
017	State OTO Indian Education for All	STATE	STATE	state
019	State OTO Capital Invest & Deferred Maintenance	STATE		state
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
039	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	0100141416	84.367

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,892.55	959.57		
02	Taxes Receivable - Real and Personal (120-149)	2,328.84			
03	Taxes Receivable - Protested (150-159)	1,056.08			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	33,277.47	959.57		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		172.22		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		172.22		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,384.92			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	29,892.55	787.35		
52	TOTAL FUND BALANCE/EQUITY	29,892.55	787.35		
53	TOTAL LIABILITIES AND FUND BALANCE	33,277.47	959.57		

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Balance Sheet

	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)		4,322.24	39,756.81	
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		4,322.24	39,756.81	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		4,322.24	39,756.81	
52 TOTAL FUND BALANCE/EQUITY		4,322.24	39,756.81	
53 TOTAL LIABILITIES AND FUND BALANCE		4,322.24	39,756.81	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			0.26	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			0.26	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			0.26	
52	TOTAL FUND BALANCE/EQUITY			0.26	
53	TOTAL LIABILITIES AND FUND BALANCE			0.26	

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	0.47	20,647.71		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	0.47	20,647.71		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	0.47	20,647.71		
52	TOTAL FUND BALANCE/EQUITY	0.47	20,647.71		
53	TOTAL LIABILITIES AND FUND BALANCE	0.47	20,647.71		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		20,178.51		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		20,178.51		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)		20,178.51		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES		20,178.51		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		20,178.51		

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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
		(90)	(91)	(92)	(93)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,259.68	48,677.68
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1,128.95	1,608.04
	1190 Penalties and Interest on Taxes	93.83	111.04
	1510 Interest Earnings	61.51	58.54
	3110 Direct State Aid	41,236.20	53,420.25
	3111 Quality Educator	3,042.00	6,226.00
	3113 Indian Education For All	204.00	271.44
	3115 State Spec Ed Allowable Cost Pymt to Districts	1,065.75	1,965.60
	3116 Data For Achievement	150.00	260.00
	3118 Natural Resource Development	293.87	599.73
	3120 State Guaranteed Tax Base Aid	2,708.64	3,014.90
	3444 State School Block Grant	11,585.01	11,585.01
	3446 SB96 Block Grant Reimbursement	103.12	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		91,932.56	127,798.23

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	50,617.25	55,038.36
			2XX	Personal Services - Employee Benefits	310.36	324.95
			3XX	Purchased Professional and Technical Services	0.00	2,712.62
			4XX	Purchased Property Services	0.00	714.34
			5XX	Other Purchased Services	501.28	1,783.28
			6XX	Supplies and Materials	3,694.00	1,807.08
		221X	Improvement of Instruction Services			
			3XX	Purchased Professional and Technical Services	600.00	600.00
			5XX	Other Purchased Services	0.00	554.35
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	10,404.00	10,920.00
			2XX	Personal Services - Employee Benefits	3.91	17.06
			3XX	Purchased Professional and Technical Services	900.00	0.00
			5XX	Other Purchased Services	2,093.58	1,554.30
			6XX	Supplies and Materials	444.91	355.72
			810	Dues and Fees	592.44	425.56
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	6,200.00	7,168.70
			2XX	Personal Services - Employee Benefits	315.50	484.38



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			4XX Purchased Property Services	18,385.50	17,650.96
			5XX Other Purchased Services	3,866.00	2,212.00
			6XX Supplies and Materials	1,043.94	6,214.01
	280	Special Education - Local and State			
		62XX	Resources Transferred to Other School Districts or Cooperatives		
		920	Resources Transferred to Other School Districts or Cooperatives	1,534.68	2,830.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				101,507.35	113,368.14

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					15,462.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					127,798.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					113,368.14	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					29,892.55	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.33	1.87
	2220 County On-Schedule Trans Reimb	843.00	429.55
	3210 State On-Schedule Trans Reimb	1,203.55	429.56
	6100 Material Prior Period Revenue Adjustments	0.00	257.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,048.88	1,118.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
	5XX Other Purchased Services			2,407.09	859.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,407.09	859.11

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	528.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,118.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	859.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	787.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.72	6.73
	2240 County Retirement Distribution	9,275.48	8,974.37
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		9,283.20	8,981.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8,254.51	8,660.43
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	812.89	852.97
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	482.93	559.25
	280	Special Education - Local and State				
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920	Resources Transferred to Other School Districts or Cooperatives	151.76	281.84
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,702.09	10,354.49	

Schedule Of Changes Worksheet						Fund Code 14
Beginning Fund Balance						5,695.63 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						8,981.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						10,354.49 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,322.24 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
014	Contributions & Donations From Private Sources	
	1920 Contributions/Donations from Private Sources	500.00
015	Closed Building Reserve Fund	
	1510 Interest Earnings	41.67
	9710 Residual Equity Transfers In	35,236.81
019	State OTO Capital Invest & Deferred Maintenance	
	1510 Interest Earnings	17.31
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,476.94
039	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	854.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		56,126.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
017	State OTO Indian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		6XX	Supplies and Materials		1,000.00
			017 Subtotal		1,000.00
019	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services		17,299.26
			019 Subtotal		17,299.26
026	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX	Personal Services - Salaries		8,000.00
		2XX	Personal Services - Employee Benefits		674.88
		3XX	Purchased Professional and Technical Services		2,021.70
		4XX	Purchased Property Services		322.62
		6XX	Supplies and Materials		4,227.91
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services		95.00
		5XX	Other Purchased Services		1,235.83
	23XX Support Services - General Administration				
		810	Dues and Fees		80.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		2,054.00
			6XX Supplies and Materials		765.00
			026 Subtotal		19,476.94
039	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		854.00
			039 Subtotal		854.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					38,630.20

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	22,260.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	56,126.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,630.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,756.81	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
014 Contributions & Donations From Private Sources	500.00	0.00	500.00
015 Closed Building Reserve Fund	35,278.48	0.00	35,278.48
017 State OTO Indian Education for All	0.00	1,000.00	-1,000.00
019 State OTO Capital Invest & Deferred Maintenance	17.31	17,299.26	-17,281.95
026 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,476.94	19,476.94	0.00
039 Title II, Part A, Teacher/Principal Train/Recruit	854.00	854.00	0.00
Total	56,126.73	38,630.20	17,496.53



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	4.45	2.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4.45	2.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	2,010.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,010.85

Schedule Of Changes Worksheet

Fund Code 20

Beginning Fund Balance	2,008.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,010.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.62	0.47
	3281 State Technology Aid	91.73	118.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		92.35	119.03

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			4XX Purchased Property Services	0.00	128.29	
			6XX Supplies and Materials	0.00	306.95	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	435.24	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						316.68 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						119.03 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						435.24 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.47 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	44.13	44.78
	1925 Innovative Education Payment	0.00	0.52
	3445 State Combined Fund School Block Grant	358.40	358.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		402.53	403.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						20,244.01 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						403.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						20,647.71 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	77.80	39.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>77.80</u>	<u>39.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	0.00	35,236.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>35,236.81</u>

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	35,197.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	39.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	35,236.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	48,000.00	47,000.00
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	2,513.74	1,611.29
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	105.05	166.38
XX	XXX 26XX 41X	Energy Utility Services	6,000.00	1,200.00
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,965.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,965.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	655.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,830.47
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,830.47
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	2XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,830.47	0.00	0.00	0.00	0.00
Totals			2,830.47	0.00	0.00	0.00	0.00

2,830.47

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	101.00	0.00	0.00	0.00	101.00
Land Improvements	45,908.00	0.00	12,680.00	0.00	58,588.00
Buildings	195,756.57	0.00	18,044.28	3,990.03	209,810.82
Machinery and Equipment	88,578.57	0.00	0.00	0.00	88,578.57
Totals at Historical Cost	330,344.14	0.00	30,724.28	3,990.03	357,078.39
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	330,344.14	0.00	30,724.28	3,990.03	357,078.39

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - TRS	30,139.00	33,834.00	0.00	63,973.00